

“Exhibit G-11”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

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FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

October 23, 2006
Invoice No. *****

For Legal Services Rendered Through August 31, 2006

Thomas J. Allison

Matter No. 34585-00012

Plan and Disclosure Statement

- | | |
|-------------------|--|
| 08/01/06 A Jarvis | .10 Telephone conference with T. Allison regarding plan issues, negotiations with bidders, exclusivity extension. |
| 08/01/06 A Jarvis | .20 Telephone conference with J. Atkinson and J. Nugent regarding plan provisions. |
| 08/01/06 A Jarvis | .07 Conference with P. Hunt regarding plan issues, plan drafting. |
| 08/01/06 A Jarvis | 2.33 Draft disclosure statement, plan revisions. |
| 08/01/06 S Strong | .24 Exchange emails with K. G. Glade regarding collateral information requested by potential purchaser under a Plan (0.2); review signed confidentiality agreement from purchaser under a Plan, and forward same to J. Nugent and J. Reed (0.2); review emails from S. Freeman and A. W. Jarvis regarding plan process issues and exclusivity, and exchange emails with A. W. Jarvis regarding same (0.3). |
| 08/02/06 P Hunt | .36 Read e-mails regarding plan/exclusivity issues (.3); read draft disclosure statement and determine information needed for plan formation (.3); read new bidder term sheet regarding plan structure (.5). |

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- 08/02/06 A Jarvis .46 Conference call with potential bidder regarding interest, terms of bid.
- 08/02/06 A Jarvis .14 Telephone conference with T. Allison, J. Atkinson, J. Reed regarding negotiations with bidder.
- 08/02/06 A Jarvis .40 Review and revise plan and disclosure statement.
- 08/02/06 A Jarvis .17 Telephone conference with J. Atkinson and J. Nugent regarding plan issues, plan draft.
- 08/03/06 P Hunt 2.10 Office conference with S. C. Strong regarding plan formation and strategy (.5); review potential bid (.1); draft plan with new information contained in bid (5.7).
- 08/03/06 A Jarvis .10 Correspondence regarding bidder inquiries, potential offer.
- 08/03/06 S Strong .10 Telephone conference with A. W. Jarvis regarding negotiations with potential purchaser under a plan (0.2); email to T. Allison regarding same (0.1).
- 08/03/06 S Strong .16 Discuss case background and Plan drafting issues and strategies with P. Hunt (.5).
- 08/04/06 P Hunt 2.54 Draft plan.
- 08/07/06 P Hunt 2.24 Draft plan, including drafting of claims procedure and implementation sections (6.7).
- 08/07/06 A Jarvis .54 Telephone conference with potential bidders regarding confidential proposal to be submitted by bidder; correspondence regarding same; review of term sheet.
- 08/07/06 S Strong .06 Review confidentiality agreements from 2 new proposed purchasers under a plan, and telephone conference with J. Reed regarding same (.2).

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- 08/08/06 P Hunt 1.00 Telephone conference with A. W. Jarvis regarding motion to extend exclusive period (.1) research on Ninth Circuit 1121(d) standard (.7); read cases (.5); review docket to get information on committees (.3); draft motion to approve stipulation on exclusive period (1.4).
- 08/08/06 A Jarvis .50 Review purchase offers, presentation prepared for Committee meeting.
- 08/08/06 A Jarvis .14 Discussion with T. Allison and S. Smith regarding plan options, committee meeting.
- 08/08/06 A Jarvis .10 Correspondence regarding preparation of materials for Committee for plan evaluation.
- 08/08/06 S Strong .16 Discussions with T. Allison, J. Atkinson and A. W. Jarvis reorganization strategies and potential purchasers under a plan (.5).
- 08/09/06 P Hunt .16 Read e-mail from A. W. Jarvis regarding stipulated order on exclusive periods (.1); draft stipulated order regarding extending exclusive periods (.5).
- 08/09/06 A Jarvis .10 Correspondence on order extending exclusivity.
- 08/09/06 S Strong .80 Telephone conference with A. W. Jarvis regarding stipulated order needed regarding Plan exclusivity (0.1); confer with P. Hunt regarding exclusivity issues (0.2); prepare draft of stipulation to extend exclusivity and circulate for internal review (0.9); exchange emails with A. Landis regarding exclusivity (0.2); exchange emails with committees counsel regarding same (0.2); exchange emails with A. W. Jarvis regarding same (0.2); revise proposed stipulated order regarding exclusivity and transmit to committees counsel for signature (0.3); exchange further emails with committees counsel regarding same (0.3).
- 08/09/06 S Strong .04 Review confidentiality agreement for new proposed purchaser under a plan and email to J. Reed regarding same (.1).

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- 08/10/06 A Jarvis .34 Telephone conference with potential bidders, follow up conference with Mesirow regarding same.
- 08/10/06 A Jarvis .10 Correspondence on order for extension of exclusive period.
- 08/10/06 S Strong .70 Review email from C. Pajak regarding changes to stipulation regarding exclusivity, made changes, voice message to A. W. Jarvis and exchange emails with T. Allison regarding same (0.7); confer with P. Hunt and B. J. Kotter regarding same (0.3); regarding-circulate proposed Stipulated Order regarding exclusivity to committees counsel for signature, review responses, and exchange follow-up emails regarding same (0.4); exchange emails with local counsels office regarding lodging of proposed stipulated order, and telephone conferences with A. Hosey and L. Dorsey regarding same (0.7).
- 08/11/06 A Jarvis .14 Correspondence on extension of exclusive period.
- 08/11/06 E Monson .10 Discussions with S. C. Strong regarding issues on extension of exclusivity period and review e-mails (.3).
- 08/11/06 S Strong .24 Exchange emails with C. Pajak and A. Jarvis regarding status of Stipulated Order regarding exclusivity (0.2); review docket regarding same and telephone conference with local counsels office regarding same (0.2); review Stipulated Order as entered today, review email from A. Landis regarding same, and email to and telephone conference with A. W. Jarvis regarding same (0.3).
- 08/11/06 S Strong .06 Exchange emails with J. Nugent regarding confidentiality agreement from proposed purchaser under a plan (.2).
- 08/12/06 A Jarvis .10 Correspondence with potential purchaser regarding discussions with committees.
- 08/12/06 A Jarvis .14 Correspondence with T. Allison regarding plan options.

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- 08/13/06 P Hunt 1.96 Read and analyze Bidder 2 letter of intent (.6); revise plan draft with Bidder 2 letter of intent terms (5.3).
- 08/14/06 A Jarvis .06 Telephone conference with potential purchaser regarding discussions with committees, revised term sheet.
- 08/14/06 A Jarvis .16 Telephone conference with T. Allison and B. Faisal regarding sales process, formulation of plan.
- 08/14/06 A Jarvis .34 Conference call with Committees regarding plan discussions.
- 08/14/06 A Jarvis .14 Correspondence regarding plan discussions.
- 08/14/06 A Jarvis .06 Correspondence with potential purchaser regarding further negotiations.
- 08/15/06 A Jarvis .10 Correspondence with potential purchaser.
- 08/16/06 A Jarvis .80 Meeting with potential purchaser, Mesirow team regarding plan issues.
- 08/16/06 A Jarvis .50 Meeting with potential purchaser regarding plan options, possible plan structures, committee discussions.
- 08/16/06 A Jarvis .16 Correspondence on plan issues, structure.
- 08/17/06 A Jarvis .10 Correspondence on potential purchaser, term sheet.
- 08/17/06 A Jarvis .10 Correspondence with potential purchaser.
- 08/17/06 A Jarvis .06 Correspondence with Mesirow team regarding plan discussions.
- 08/17/06 A Jarvis .10 Correspondence with Mesirow regarding plan issues.
- 08/18/06 A Jarvis .46 Conference call with T. Allison regarding plan issues, Ashby loans, negotiations.
- 08/18/06 A Jarvis .14 Conference call with bidder and T. Allison regarding negotiations on bid.

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- 08/18/06 A Jarvis .30 Conference call with S. C. Strong and J. Atkinson regarding plan, document issues.
- 08/19/06 A Jarvis .16 Correspondence on plan issues.
- 08/21/06 P Hunt .24 Office conference with A. W. Jarvis and S. C. Strong regarding plan issues (.7).
- 08/21/06 A Jarvis .14 Telephone conference with T. Allison regarding plan issues, IP issues, committee negotiations.
- 08/21/06 A Jarvis .06 Correspondence with J. Atkinson regarding disclosure statement.
- 08/21/06 A Jarvis .26 Conference with S. C. Strong and P. Hunt regarding plan and disclosure statement provisions, conforming same; discussion of how to treat certain issues and additional information needed.
- 08/21/06 A Jarvis .50 Telephone conference with J. Atkinson, S. C. Strong, and T. Allison regarding document issues, meeting with J. Milanowski's attorney.
- 08/21/06 A Jarvis .10 Correspondence on plan issues.
- 08/21/06 A Jarvis .10 Correspondence on exhibits to plan.
- 08/21/06 A Jarvis .16 Correspondence on disclosure statement.
- 08/21/06 S Strong .64 Meet with A. W. Jarvis and P. Hunt regarding development of Plan and Disclosure Statement (0.8); exchange emails with J. Atkinson regarding same (0.2); review outline of Disclosure Statement and early draft of Plan, and analyze issues for drafting of Disclosure Statement (0.9).
- 08/21/06 S Strong .24 Review and revise proposed changes to confidentiality agreement sent by potential asset purchaser under a plan, and send email to bidder attorney regarding same (0.6); exchange further emails with him regarding same (0.1).

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- 08/21/06 S Strong .30 Telephone conference with B. Fasel and J. Reed regarding another potential plan funders request for review of committees confidentiality agreements (0.1); telephone conference with E. A. Monson regarding same (0.1); review committees confidentiality agreements and send emails to B. Fasel and J. Reed regarding same (0.7).
- 08/21/06 A Tsu 6.70 Researching case law for precedent regarding exclusivity periods in Ninth Circuit (3.6); drafting motion for extension of same (3.1).
- 08/22/06 P Hunt 3.16 Telephone conference with S. C. Strong and Mesirow team regarding plan and disclosure statement issues (1.1); office conference with S. C. Strong regarding plan and disclosure statement issues (.3); draft plan, including Articles 7-13, and revising Articles 1-7 to include new purchase information (8.1).
- 08/22/06 A Jarvis .40 Telephone conference with S. C. Strong, T. Allison and S. Smith regarding meeting with J. Milanowski and R. Walker; plan negotiations.
- 08/22/06 A Jarvis .06 Correspondence on motion for extension of exclusivity.
- 08/22/06 S Strong 1.26 Participate in conference call with P. Hunt, J. Atkinson, J. Nugent and S. Smith regarding Plan and Disclosure Statement development and issues (0.9); further discussions with P. Hunt regarding Plan and disclosure statement issues (0.5); confer with A. W. Jarvis regarding same (0.3); telephone conference with A. W. Jarvis and S. Smith regarding same (0.2); work on drafting of Disclosure Statement (0.6); participate in conference call with A. W. Jarvis, T. Allison, and S. Smith regarding various Plan issues and proposed purchasers under a Plan (1.1); follow-up discussions with A. W. Jarvis regarding same (0.2).

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|-------------------|--|
| 08/22/06 S Strong | .14 Review confidentiality agreements for two new proposed purchasers under a Plan, and exchange emails with J. Reed regarding same (.4). |
| 08/23/06 P Hunt | 2.94 Telephone conference with A. W. Jarvis, S. C. Strong and Mesirow team regarding plan and disclosure statement issues (1.4); draft plan (7.4). |
| 08/23/06 A Jarvis | .10 Conference with S. C. Strong regarding discussion of difficult issues to address in plan. (1/3 time) |
| 08/23/06 A Jarvis | .30 Correspondence on plan issues. (1/3 time) |
| 08/23/06 A Jarvis | .40 Telephone conference with P. Hunt regarding discussion of potential resolutions of issues to be included in plan (.2); correspondence on review of plan proposal (.2). (1/3 time) |
| 08/23/06 S Strong | 1.06 Participate in telephone conference with A. W. Jarvis and T. Allison regarding Plan issues and developments (0.3); further discussions with A. W. Jarvis regarding same (0.2); participate in telephone conference with RQN and Mesirow Plan and Disclosure Statement teams regarding drafting and development of Plan and Disclosure Statement and related issues (1.3); further discussions with A. W. Jarvis and P. Hunt regarding same (0.2); review and analysis of revised draft of LOI received for bidder(0.4); confer with A. W. Jarvis regarding same (0.1); review of documents and analysis of issues relevant to drafting of Disclosure Statement (0.7). |
| 08/24/06 P Hunt | 2.66 Read new sale proposal (potential purchaser) (.5); office conference with S. C. Strong, joined by A. W. Jarvis regarding sale issues and revisions to plan (.7); revision to first bidder plan to include first potential purchaser's new offer (6.8). |
| 08/24/06 A Jarvis | .14 Correspondence on tax issues (.2); correspondence with S. C. Strong regarding same (.2). |

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08/24/06 A Jarvis .20 Correspondence on disclosure statement. (1/3 time)

08/24/06 A Jarvis .20 Correspondence with P. Hunt regarding plan issues. (1/3 time)

08/24/06 A Jarvis .30 Correspondence on plan provisions. (1/3 time)

08/24/06 S Strong .20 Review proposed Plan terms and comments on plan from FTDF committee and ECC committee, and forward same to P. Hunt (.6).

08/24/06 A Tsu .80 Reviewing rules in preparation for drafting motion for an order extending exclusivity period (.5); reviewing docket for prior case history regarding same (.2); review prior stipulations regarding same (.1).

08/24/06 C Hurst .84 Research liquidating trust agreements for plan.

08/25/06 P Hunt .26 Compile and begin review of purchase term sheets (.3) office conferences with S. C. Strong regarding plan issues (.5).

08/25/06 A Jarvis .10 Telephone conference with S. C. Strong regarding resolution of certain plan issues.

08/25/06 A Jarvis .10 Telephone conference with S. C. Strong regarding working out plan concerns.

08/25/06 A Jarvis .50 Correspondence on plan issues. (1/3 time)

08/25/06 A Jarvis 6.00 Draft plan of reorganization. (1/3 time)

08/25/06 B Kotter .06 Exchange e-mail with M. Haftl regarding Plan issues (.2).

08/25/06 S Strong 1.30 Exchange emails with A. W. Jarvis regarding Plan issues (0.4); exchange emails with A. Landis and committees counsel regarding Plan exclusivity (0.3); telephone conference with A. W. Jarvis regarding same (0.3); telephone conference with R. Charles and A. W. Jarvis regarding same (0.2); email to committees counsel regarding debtors position on Plan negotiations (0.2); telephone conference with G. Garman regarding same (0.2); voice

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messages and email to T. Allison regarding same (0.2); exchange emails with E. Karasik regarding same (0.1); confer with P. Hunt regarding various Plan and Disclosure Statement drafting issues (0.6); continue work on Disclosure Statement drafting (1.4).

- 08/25/06 A Tsu .90 Reviewing and editing motion to extend exclusive period.
- 08/26/06 P Hunt 2.90 Read alternate bids (1.0); office conference with A. W. Jarvis, S. C. Strong and Mesirow team regarding plan issues (1.3); read most recent version of disclosure statement and comment on same (.9); revise section of disclosure statement regarding binding nature of plan (.4); update plan based on changes made by A. W. Jarvis (4.5) memorandum to A. W. Jarvis and S. C. Strong regarding inconsistent provisions in plan, questions to be resolved (.6).
- 08/26/06 A Jarvis .10 Telephone conference with S. C. Strong and P. Hunt regarding unresolved issues in plan. (1/3 time)
- 08/26/06 A Jarvis 3.80 Draft plan of reorganization. (1/3 time)
- 08/26/06 S Strong 1.40 Telephone conference with A. W. Jarvis regarding Plan issues (0.5); participate in conference call with A. W. Jarvis, P. Hunt, J. Atkinson, B. Fasel and S. Smith regarding Plan issues and term sheets (1.0); confer with P. Hunt and A. W. Jarvis regarding Plan and Disclosure Statement issues (0.2); review and analysis of various term sheets and proposals for Plan (1.1); further discussions with P. Hunt regarding same (0.2); continue drafting and revising Disclosure Statement (1.2).
- 08/27/06 P Hunt 2.80 Further revisions/amendments/additions of text to plan.
- 08/28/06 P Hunt 4.16 Revise and amend provisions of plan regarding trust and executory contracts (6.9); telephone conference with Committee regarding sale, plan and exclusivity issues (1.2); conference with A. W. Jarvis regarding plan issues (.2); draft

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disclosure statement regarding summary of plan (1.2); attend call with Committee regarding sale negotiations (1.0); read R. Charles proposal and analyze same (1.6); conference with S. C. Strong regarding UCC proposal, analysis for plan, and assignment of tasks (.4).

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| 08/28/06 A Jarvis | .30 Conference with T. Allison and S. C. Strong (part of time) regarding plan issues, bids on assets. (1/2 time) |
| 08/28/06 A Jarvis | .40 Meeting with Mesirow regarding plan issues. (1/3 time) |
| 08/28/06 A Jarvis | .20 Telephone conference with T. Allison regarding plan issues. (1/3 time) |
| 08/28/06 A Jarvis | 1.10 Draft plan and disclosure statement. (1/3 time) |
| 08/28/06 B Kotter | .04 Brief conference with S. C. Strong regarding research on plan and disclosure statement issues (.1). |
| 08/28/06 E Monson | .80 Various conference with A. W. Jarvis, S. C. Strong, and P. Hunt to discuss plan and DS issues (.8). |
| 08/28/06 S Strong | 2.76 Review and analyze documents for, and drafting of, Disclosure Statement (2.7); continue analysis for and drafting of Disclosure Statement (2.1); continue drafting Disclosure Statement, and circulate draft to RQN and Mesirow teams for review and input (0.6); continue analysis for and drafting of post-petition events sections of Disclosure Statement, and circulate same to RQN and Mesirow teams for review and input (2.9). |
| 08/28/06 S Strong | 1.76 Telephone conference with A. W. Jarvis regarding exclusivity, claims bar date, and other Plan issues (0.2); confer with A. Tsu regarding same (0.2); discussions with P. Hunt regarding Plan issues (0.1); research executory contracts issue relating to Plan that was raised on call with committees (0.6); review email from R. Charles regarding Plan issues, and telephone conference with B. Fasel and J. Reed regarding same (0.3); |

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telephone conference with A. W. Jarvis regarding Plan issues (0.3); exchange emails with R. Charles, M. Levinson and S. Freeman regarding Plan issues and further discussions needed (0.2); review and analysis of recent revisions to Plan/Acquisition term sheets of RB and SP (0.6); participate in conference call with T. Allison, A. W. Jarvis, J. Hermann, S. Freeman, and R. Charles regarding Plan issues and negotiations (0.7); further discussions with P. Hunt regarding plan and disclosure statement drafting issues (0.3); further discussion with A. W. Jarvis and P. Hunt regarding same (0.7); review relevant documents and draft certain definitions for P. Hunt for insertion in Plan (1.1).

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|-------------------|--|
| 08/29/06 P Hunt | 3.16 Participate in Committee conference call regarding plan negotiations (1.2); conference with S. C. Strong and read email from A. W. Jarvis regarding plan drafting issues (.1); draft version of plan for circulation to Committees (1.7); research regarding tax and contract issues for plan (2.6); e-mail to A. W. Jarvis regarding plan (.1); telephone conference with A. W. Jarvis and S. C. Strong regarding plan negotiation issues (.3); conference call with S. C. Strong, A. W. Jarvis, T. Allison and S. Freeman regarding plan negotiations (1.0); revise proposed plan with most recent information (2.5). |
| 08/29/06 A Jarvis | 2.10 Draft plan and disclosure statement. (1/3 time) |
| 08/29/06 A Jarvis | .30 Correspondence on term sheet for plan. (1/3 time) |
| 08/29/06 S Strong | 1.76 Review voice message from M. Kehl with legal question regarding liquidation analysis for Disclosure Statement (0.1); research regarding same, and telephone conference with M. Kehl regarding same (0.8); continue drafting and revising Disclosure Statement (1.1); participate in telephone conference with RQN and Mesirov teams regarding Plan negotiations and strategies (0.4); further discussions with B. Fasel, A. W. Jarvis and |

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P. Hunt regarding Plan issues (0.2); confer with P. Hunt regarding additional Plan drafting issues (0.2); research regarding tax issues for Plan and Disclosure Statement, and email to A. W. Jarvis, P. Hunt, and K. J. Applegate regarding same (0.7); continue work on Disclosure Statement (0.8); review FTD committees proposed revisions to two draft term sheets, and UCCs proposed revisions to FTD/ECC term sheet for Plan (0.6); confer with A. W. Jarvis regarding various Plan and Disclosure Statement issues and strategies (0.4).

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| 08/30/06 K Applegate | 2.40 Review tax matters and disclosure statement (.4); discuss with N. E. Hall and G. T. Snow (.3); review sample tax disclosures for similar plan (1.2); discussions with P. Hunt and others on tax disclosures (.3); revise disclosures (.2). |
| 08/30/06 P Hunt | 2.46 Read numerous emails regarding lead bidder decision and amendments to plan (.3); incorporate provisions in UCC term sheet in plan (2.7); revise plan (4.0); attend part of Committees' call regarding exclusivity issues (.4). |
| 08/30/06 A Jarvis | .20 Correspondence on extension of exclusivity.
<small>(1/3 time)</small> |
| 08/30/06 E Monson | 2.00 Conferences with Mesirow regarding issues on Plan regulations and motion to distribute (2.0). |
| 08/30/06 S Strong | 1.20 Email to K. J. Applegate regarding tax issues in Disclosure Statement (0.1); confer with R. H. Madsen regarding litigation issues for Disclosure Statement, and review litigation summary (0.3); telephone conference with local counsels office regarding Disclosure Statement formatting and filing procedures (0.2); review provisions of current draft of Plan, and work on further drafting and revising of Disclosure Statement (1.7); telephone conference with J. |

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Reed regarding liquidation analysis (0.1); telephone conference with A. W. Jarvis, T. Allison and B. Fasel regarding Plan issues (0.2); telephone conference with A. W. Jarvis, Mesirov team and proposed purchaser regarding term sheet and plan issues (0.2); telephone conference with A. W. Jarvis, T. Allison, S. Smith and J. Atkinson regarding Plan issues (0.3); further discussions with A. W. Jarvis regarding same (0.1); telephone conference with A. W. Jarvis and J. Atkinson regarding liquidation analysis for Disclosure Statement (0.4).

- 08/30/06 S Strong .26 Telephone conference with T. Allison and J. Atkinson regarding new issues with term sheet from potential purchaser under a plan (0.3); telephone conference with A. W. Jarvis and Mesirov team regarding same (0.3); telephone conference with S. Smith regarding same (0.2).
- 08/31/06 P Hunt 1.86 Revise plan with new bid (3.2); research Sections 365 and 363 issues for plan (1.6); email memorandum to A. W. Jarvis regarding sale issues (.1); read and analyze Sections 365 and 363 regarding plan issues (.5); office conference with S. C. Strong regarding Sections 365 and 363 plan issues (.2).
- 08/31/06 A Jarvis .10 Telephone conference with T. Allison, E. A. Monson and bidder attorney regarding bidding.
- 08/31/06 A Jarvis .30 Review term sheets, discuss issues, status of bidding with J. Atkinson, T. Allison, B. Fasel and E. A. Monson.
- 08/31/06 A Jarvis .10 Telephone conference with S. C. Strong regarding hearing, plan drafting.
- 08/31/06 S Strong 1.54 Exchange emails with C. Carlyon and L. Schwartzer regarding request to extend exclusivity (0.2); telephone conference with E. A. Monson regarding same (0.1); confer with P. Hunt regarding Plan issues (0.2); review proposed memorandum of law regarding exclusivity from L. Schwartzer, and exchange emails with E. Monson and L. Schwartzer regarding same (0.3); continue drafting and revision Disclosure Statement (3.1);

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telephone conference with A. W. Jarvis regarding status of negotiations with proposed purchasers under a Plan (0.2); confer with P. Hunt regarding same (0.2); telephone conferences with T. Allison, A. W. Jarvis and B. Fasel regarding more issues concerning plan and proposed purchaser (0.3).

TOTAL FOR LEGAL SERVICES RENDERED

\$26,051.44

“Exhibit G-12”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

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FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

October 23, 2006
Invoice No. *****

For Legal Services Rendered Through August 31, 2006

Thomas J. Allison

Matter No. 34585-00015

Travel Time

08/03/06 A Jarvis	2.70 Travel from Salt Lake City to Las Vegas.
08/03/06 S Strong	1.70 Travel from SLC to LAS for hearings tomorrow (non-working portion of travel time) (1.7).
08/04/06 A Jarvis	.50 Travel to court.
08/04/06 A Jarvis	2.40 Travel from Las Vegas to Salt Lake City.
08/04/06 S Strong	2.40 Return travel from LAS to SLC (2.4).
08/08/06 A Brinkerhoff	3.50 Travel to Las Vegas offices of USA Commercial Mortgage.
08/08/06 A Jarvis	4.40 Travel from Salt Lake City to Santa Monica for meetings.
08/08/06 A Jarvis	.50 Travel to Committee meetings.
08/08/06 A Jarvis	.50 Travel back to hotel after Committee meetings.
08/08/06 E Monson	3.80 Travel to Las Vegas.
08/08/06 S Strong	2.80 Travel from Salt Lake City to Los Angeles for meetings with Mesirow and Committees today (non-working portion of travel time) (2.8).

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08/08/06 S Strong 4.10 Return travel from Los Angeles to Salt Lake City (4.1).
08/09/06 A Brinkerhoff 3.20 Travel from USA Commercial Mortgage offices in Las Vegas to Salt Lake City, Utah (3.2).
08/09/06 A Jarvis .50 Travel to meetings with Ashby.
08/09/06 A Jarvis 1.00 Travel to and from continued meetings with Ashby.
08/09/06 A Jarvis 4.30 Travel from Century City to Las Angeles Airport to Salt Lake City after meetings.
08/09/06 E Monson 2.80 Travel from Las Vegas to Salt Lake.
08/15/06 A Jarvis 2.60 Travel from Salt Lake City to Las Vegas for hearings, meetings.
08/16/06 A Jarvis .50 Travel from hotel to court for hearings.
08/16/06 A Jarvis .50 Travel from court to USA Capital.
08/17/06 A Jarvis 3.40 Travel from Las Vegas to Salt Lake City.
08/21/06 A Brinkerhoff 4.20 Travel from Salt Lake City to Las Vegas.
08/21/06 B Kotter 4.50 Travel to Las Vegas from Salt Lake (4.5).
08/21/06 E Monson 4.50 Travel from Salt Lake City to USA offices in Las Vegas.
08/22/06 A Brinkerhoff 3.90 Travel from Las Vegas to Salt Lake City.
08/22/06 B Kotter 3.90 Travel from Las Vegas to Salt Lake City.
08/22/06 E Monson 3.90 Travel from Las Vegas to Salt Lake City.
08/28/06 A Jarvis 2.50 Travel from Salt Lake City to Las Vegas.
08/28/06 A Jarvis 2.70 Travel from Las Vegas to Salt Lake City.
08/30/06 A Jarvis 3.50 Travel from Salt Lake City to Las Vegas (including delay).
08/30/06 E Monson 3.50 Travel to Las Vegas.
08/31/06 A Jarvis 1.00 Travel to and from court.

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08/31/06 A Jarvis 3.50 Travel from Las Vegas to Salt Lake City.

08/31/06 E Monson 3.50 Travel from Las Vegas to Salt Lake City.

TOTAL FOR LEGAL SERVICES RENDERED \$12,825.50

“Exhibit G-13”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

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FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

October 23, 2006
Invoice No. *****

For Legal Services Rendered Through August 31, 2006

Thomas J. Allison

Matter No. 34585-00017

Regulatory Matters

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| 08/09/06 M Pugsley | 2.30 Review documents to be produced to SEC (1.8); conference with R. Madsen regarding privilege review (.5). |
| 08/10/06 M Pugsley | 3.50 Review documents to be produced to SEC (1.3); draft letter to L. Dean regarding same (.5); conference with M. Olson regarding D. Berkowitz and the NASD investigation (.3); review letter from NASD (.4); work on IP separation issues (1.0). |
| 08/11/06 M Pugsley | 3.80 Work on SEC subpoena (1.3); draft letter to L. Dean regarding same (.8); review production and coordinate transmittal (.7); research regarding privilege issues (1.0). |
| 08/14/06 M Pugsley | 2.60 Telephone conference with M. Olson regarding NASD inquiry (.3); telephone conference with R Creaser regarding same and J. Berkowitz (.7); research regarding trading away issues (1.2); review SEC subpoenas (.4). |
| 08/15/06 M Pugsley | 3.70 Review and gather documents responsive to SEC subpoenas (2.2); interview employees regarding subpoenas (1.5). |

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- 08/17/06 M Pugsley 7.00 Obtain additional documents from USA and review same (2.9); search for responsive email for SEC subpoena (4.1).
- 08/18/06 M Pugsley 5.60 Review documents and research email to respond to SEC subpoena (3.5); review documents previously provided to determine if portion of subpoena have been responded to (2.1).
- 08/22/06 M Pugsley 6.50 Review documents regarding production to SEC (5.5); telephone conference with B. Baker regarding entry into building and other issues (.6); work on insurance claims (.4).
- 08/23/06 M Pugsley 3.30 Review documents for production to SEC (3.3).
- 08/24/06 M Pugsley 3.00 Review email and other documents for subpoena (3.0).
- 08/28/06 M Pugsley 6.50 Review emails regarding subpoena.
- 08/28/06 K Cassett 3.30 Meeting with M. Pugsley regarding document production (.3); begin bates numbering production (3.0).
- 08/29/06 M Pugsley 7.10 Review emails.
- 08/29/06 K Cassett 3.00 Continue bates stamping additional document production.
- 08/30/06 M Pugsley 6.50 Review email from J. Milanowskis computer regarding subpoena (6.5).
- 08/30/06 K Cassett 2.10 Continue bates stamping document production.
- 08/31/06 M Pugsley 6.70 Review email for subpoena (2.8); review documents to be produced for privilege (1.5); draft privilege log (.7); correspondence with L. Dean regarding production (.2); correspondence with L. Simonelli regarding privilege waiver (.4); preparation of documents for delivery to SEC (.6); draft cover letter (.5).
- 08/31/06 K Cassett 3.50 Continue bates stamping SEC document production.

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TOTAL FOR LEGAL SERVICES RENDERED \$18,512.50